

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Elizabeth L. Nathan
DOCKET NO.: 04-26556.001-R-1
PARCEL NO.: 05-29-101-033

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Elizabeth L. Nathan, the appellant, by attorney Mendy Pozin in Northbrook and the Cook County Board of Review.

The subject property consists of a 52,869 square foot parcel of land containing a 48-year old, masonry, one-story, single-family dwelling. The improvement contains 4,175 square feet of living area, three and two-half baths, two fireplaces, air conditioning and a full, finished basement. The appellant, via counsel, argued that there was unequal treatment in the assessment process of the improvement as the basis for this appeal.

In support of the equity argument, the appellant submitted assessment data and descriptions on a total of three properties suggested as comparable to the subject. A black and white photograph of the subject and the suggested comparables were also submitted. The data in its entirety reflects that the properties are located within the subject's neighborhood and are improved with a one-story, masonry or frame and masonry, single-family dwelling with between three and four and one-half baths, air conditioning, one or two fireplaces and a partial or full,

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 107,852
IMPR.: \$ 66,309
TOTAL: \$ 174,161

Subject only to the State multiplier as applicable.

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unfinished basement. The improvements range: in age from 40 to 48 years; in size from 3,968 to 4,548 square feet of living area; and in improvement assessments from \$14.59 to \$18.59 per square foot of living area. Based upon this analysis, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment was \$96,309, or \$23.07 per square foot of living area. The board also submitted copies of the property characteristic printouts for the subject as well as a total of three suggested comparables located within Subject's neighborhood. The board's properties contain a one-story, masonry, single-family dwelling with between: two and one half and three and one-half baths and one and two fireplaces. The properties also contain air conditioning and a partial or full, unfinished basement. The improvements range: in age from 35 to 52 years; in size from 2,838 to 5,119 square feet of living area; and in improvement assessments from \$28.74 to \$29.61 per square foot of living area. In addition, the board submitted copies of its file from the board of review's level appeal. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the appellant's attorney argued that the board of review's comparables are not as similar to the subject as the appellant's comparables. Mr. Pozin stated the board of review's comparables vary considerably in size from the subject property. He also acknowledged that the subject property sold in September 2003 for \$2,150,000, but argued that this appeal is based on equity.

The board of review's representative argued that the subject property sold in September 2003 for \$2,150,000 and that the current assessment supports this market value.

After considering the evidence and reviewing the testimony, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of these appeals.

Appellants who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d 1, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. *Property Tax Appeal Board Rule 1910.65(b)*. Mathematical equality in the assessment process

is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960). Having considered the evidence presented, the PTAB concludes that the appellant has met this burden and that a reduction is warranted.

The parties presented assessment data on a total of six equity comparables. The PTAB finds the appellant's comparables are the most to the subject. These comparables contain a one-story, masonry, single-family dwelling located on the subject's block. The improvements range: in age from 40 to 48 years; in size from 3,968 to 4,548 square feet of living area; and in improvement assessments from \$14.59 to \$18.59 per square foot of living area. In comparison, the subject's improvement assessment of \$23.07 per square foot of living area falls above the range established by these comparables. The PTAB accorded diminished weight to the remaining comparables due to a disparity in size.

As a result of this analysis, the PTAB further finds that the appellant has adequately demonstrated that the subject's improvement was inequitably assessed by clear and convincing evidence and that a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: January 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.